

EXHIBIT - A

Professional Profiles
 W.R. Grace & Co. Time Tracking - Audit
 For the Month Ended March 31 and April 30, 2011

Name of Professional	Position with the Firm	Number of Years in Profession	Project	Hourly Bill Rate	Total Hours	Total Compensation
Thomas E Smith	Audit Partner	21	Darex	\$ 606.70	1.0	\$ 606.70
Jason Morrissey	Audit Manager	7	Darex	\$ 276.20	3.0	\$ 834.60
Pavel Katsiak	Audit Senior Associate	5	Darex	\$ 196.88	16.5	\$ 3,248.52
Alexandra Schmidt	Audit Senior Associate	5	Darex	\$ 181.90	2.3	\$ 418.37
Madeleine Lederer	Audit Exp Associate	3	Darex	\$ 136.11	147.6	\$ 20,089.46
Jennifer Do	Audit Associate	1	Darex	\$ 107.00	5.7	\$ 609.90
Liamie Kunkel	Audit Associate	1	Darex	\$ 107.00	89.5	\$ 9,576.50
Jonathan Edeelen	Audit Intern	1	Darex	\$ 92.71	6.2	\$ 574.90
Totals					271.8	\$ 35,958.86

W.R. Grace & Co.
 Time Summary Report - Time Tracking
 Month ended March 31 and April 30, 2011

Date	Hours	Description of Services Provided
FINANCIAL STATEMENT AUDIT TIME INCURRED		
Name: Thomas E. Smith		
7-Mar	0.5	Discussing the plan for the Darex audit with P. Katsiak (PwC)
8-Apr	0.5	Reviewing Audit Strategy Memo for Darex Audit
	<u>1.0</u>	Total Grace Financial Statement Audit Charged Hours

W.R. Grace & Co.
 Time Summary Report - Time Tracking
 Month ended March 31 and April 30, 2011

Date	Hours	Description of Services Provided
FINANCIAL STATEMENT AUDIT TIME INCURRED		
Name: Jason Morrissey		
2-Mar	1.5	Discussion with A. Schmidt, P. Katsiak and M. Lederer (all PwC) regarding Darex audit
4-Apr	0.3	Reviewing Darex Audit Strategy Memo
18-Apr	0.4	Reviewing Darex significant estimates planning consideration
19-Apr	0.6	Reviewing materiality calculation for Darex Audit
20-Apr	0.2	Reviewing independence considerations for Darex Audit
		Total Grace Financial Statement Audit Charged Hours
		<u>3.0</u>

W.R. Grace & Co.
Time Summary Report - Time Tracking
Month ended March 31 and April 30, 2011

Date	Hours	Description of Services Provided
FINANCIAL STATEMENT AUDIT TIME INCURRED		
Name: Pavel Katsiak		
2-Mar	1.5	Discussion with A. Schmidt, J. Morrisey and M. Lederer (all PwC) regarding Darex audit
7-Mar	2.5	Discussion with M. Lederer (PwC) regarding audit risk settings
		Call with J. Mac, V. Leo, T. Puglisi, S. Scarlis (all Grace) and M. Lederer (PwC) regarding items requested for
8-Mar	0.5	Darex Puerto Rico audit
10-Mar	2.5	Discussion with M. Lederer (PwC) regarding audit risks and planning of Darex Puerto Rico audit
14-Mar	0.5	Discussion with M. Lederer (PwC) regarding control activities at Darex Puerto Rico
15-Mar	2.5	Discussion with M. Lederer (PwC) regarding Darex Audit Approach
15-Mar	0.5	Discussion with M. Lederer (PwC) regarding Darex project management
16-Mar	0.3	Discussion with M. Lederer (PwC) regarding controls reliance
18-Mar	1.5	Discussion with M. Lederer (PwC) regarding status of planning activities
23-Mar	1.1	Status Call with M. Lederer (PwC)
25-Mar	2.5	Status Discussion with M. Lederer (PwC)
28-Mar	0.3	Status Discussion with M. Lederer (PwC)
29-Mar	0.3	Status Discussion with M. Lederer (PwC)
Total Grace Financial Statement Audit Charged Hours		
		16.5

W.R. Grace & Co.
 Time Summary Report - Time Tracking
 Month ended March 31 and April 30, 2011

Date	Hours	Description of Services Provided
FINANCIAL STATEMENT AUDIT TIME INCURRED		
Name: Alexandra Schmidt		
2-Mar	1.5	Discussion with P. Katsiak, J. Morrissey and M. Lederer (all PwC) regarding Darex audit
7-Mar	0.8	Reviewing the strategy for the accounts receivable confirmation and/or alternative procedures to be performed
		Total Grace Financial Statement Audit Charged Hours
		<u>2.3</u>

W.R. Grace & Co.
 Time Summary Report - Time Tracking
 Month ended March 31 and April 30, 2011

Date	Hours	Description of Services Provided
FINANCIAL STATEMENT AUDIT TIME INCURRED		
Name: Jennifer Do		
7-Mar	1.3	Setting up leadsheets for inventory and fixed assets
8-Mar	0.3	Setting up leadsheets for cash
9-Mar	0.5	Formatting planning analytics
10-Mar	0.7	Updating documentation for physical inventory observation
14-Mar	0.9	Setting up leadsheets for accounts receivable
15-Mar	0.8	Reviewing prior year financial statements and the testing strategy
16-Mar	1.2	Setting up leadsheets for accounts payable and other liabilities
		Total Grace Financial Statement Audit Charged Hours
		<u><u>5.7</u></u>

W.R. Grace & Co.
Time Summary Report - Time Tracking
Month ended March 31 and April 30, 2011

Date	Hours	Description of Services Provided
FINANCIAL STATEMENT AUDIT TIME INCURRED		
Name: Madeleine Lederer		
2-Mar	1.5	Darex Puerto Rico - Review of prior year financial statements
2-Mar	1.5	Darex Puerto Rico - Review of planning procedures to be performed
2-Mar	1.0	Darex Puerto Rico - Review of prior year materiality consideration
2-Mar	1.5	Discussion with A. Schmidt, P. Katsiak and J. Morissey (all PwC) regarding Darex audit
3-Mar	1.0	Darex Puerto Rico - Review of Internal control procedures to be performed
3-Mar	1.5	Calculation of current year materiality
3-Mar	2.5	Documentation of Audit Strategy Memorandum for Darex Puerto Rico
4-Mar	1.0	Setting up Darex Puerto Rico database
7-Mar	2.5	Determining and documenting audit risks
7-Mar	2.5	Discussion with P. Katsiak (PwC) regarding audit risk settings
7-Mar	1.5	Documentation of Audit Strategy Memorandum for Darex Puerto Rico
7-Mar	1.0	Documentation of client acceptance and independence procedures
7-Mar	0.5	Documenting additional materiality considerations
		Call with J. Mac, V. Leo, T. Puglisi, S. Scarlis (all Grace) and P. Katsiak (PwC) regarding items requested for
8-Mar	0.5	Darex Puerto Rico audit
8-Mar	0.8	Documenting Audit Risks
8-Mar	2.0	Updating Audit Strategy Memorandum
8-Mar	0.7	Updating Risk Assessment Analytical
9-Mar	0.5	Discussed Inventory Rollforward with J. Edelen (PwC)
9-Mar	0.5	Discussion with J. Kunkel (PwC) regarding Cash testing for Darex
9-Mar	1.5	Meeting with T. Puglisi (Grace) regarding Darex Puerto Rico adjustments booked
9-Mar	1.0	Discussion with D. Morales (PwC) regarding inventory observation performed in Darex Puerto Rico plant
9-Mar	2.0	Documentation of control activities at Darex Puerto Rico
10-Mar	1.0	Documentation of client acceptance and independence procedures
10-Mar	1.0	Documentation of Income tax planning guide
10-Mar	2.5	Discussion with P. Katsiak (PwC) regarding audit risks and planning of Darex Puerto Rico audit
10-Mar	0.5	Coordinating visit to Cambridge with T. Puglisi (Grace)
10-Mar	1.0	Discussion with J. Kunkel (PwC) regarding Audit steps outstanding in Darex Puerto Rico audit
10-Mar	1.5	Documenting Darex Puerto Rico's control environment planning procedures
10-Mar	0.5	Discussion inventory cut off procedures with J. Edelen (PwC)
11-Mar	1.0	Updating Darex Puerto Rico request list
11-Mar	1.0	Discussion with J. Kunkel (PwC) regarding fixed assets audit steps
11-Mar	1.5	Review of controls utilizable for Darex Puerto Rico financial statement audit
11-Mar	0.9	Documentation of Inventory Roll forward testing
11-Mar	1.0	Discussion with M. Hayward, J. Mac, S. Gonzalez (all Grace) regarding Puerto Rico Inventory

11-Mar	0.6	Discussion with J.Kunkel (PwC) regarding fixed assets depreciation
14-Mar	0.5	Updating Darex Puerto Rico request list
14-Mar	1.5	Discussion with T.Puglisi (Grace) regarding audit strategy of Darex Puerto Rico
14-Mar	1.0	Documentation of Income tax planning guide
14-Mar	2.5	Documentation of planning activities
14-Mar	0.5	Discussion with P.Katsiak (PwC) regarding control activities at Darex Puerto Rico
15-Mar	0.5	Updating request list
15-Mar	2.5	Discussion with P.Katsiak (PwC) regarding Darex Audit Approach
15-Mar	0.5	Discussion with P.Katsiak (PwC) regarding Darex project status
15-Mar	1.5	Adjusting Audit Approach in the database
15-Mar	1.0	Discussion with J.Kunkel (PwC) regarding Accounts Payable Search
15-Mar	1.0	Uploading Darex Puerto Rico Controls into database
16-Mar	2.5	Reviewing controls listing for Grace regarding appropriateness of use for Darex Puerto Rico
16-Mar	0.3	Discussion with P.Katsiak (PwC) regarding controls reliance
16-Mar	0.9	Discussion with J.Kunkel (PwC) regarding Accounts receivable analytical
16-Mar	0.3	Discussion with J.Kunkel (PwC) regarding Accounts payable reconciliation
16-Mar	1.2	Call with S.Gonzales (Grace) regarding Darex Puerto Rico Inventory
16-Mar	2.3	Uploading Darex Puerto Rico Controls into database
17-Mar	0.3	Discussion with J.Kunkel (PwC) regarding Search for unrecorded liabilities
17-Mar	0.5	Review of sales return analytical
17-Mar	0.5	Review of Revenue analytical
17-Mar	2.0	Compiling questions for analytical review to J.Mac (Grace)
17-Mar	1.0	Discussion with G.Bode (Grace) regarding Sales returns
17-Mar	0.7	Status meeting with J.Kunkel (PwC)
17-Mar	1.0	Documenting unfulfilled purchase commitments
17-Mar	1.5	Review of prior year adjustments
18-Mar	1.5	Documenting journal entries testing
18-Mar	1.5	Discussion with P.Katsiak (PwC) regarding status of planning activities
18-Mar	2.5	Status discussion with T.Puglisi (Grace)
18-Mar	1.8	Coordinating a visit to Boston for the Darex audit
21-Mar	1.7	Discussion with J.Mac (Grace) regarding audit schedule
21-Mar	1.3	Discussion with M.Hayward (Grace) regarding cost of sales analytical
21-Mar	1.0	Discussion with J.McGee (Grace) regarding inventory
21-Mar	1.0	Discussion with J.Mac (Grace) regarding requested items
21-Mar	1.0	Discussion with T.Puglisi (Grace) regarding long outstanding accounts receivables
22-Mar	1.0	Inventory Meeting with T.Puglisi, J.McGee (Grace) regarding Dispenser parts
22-Mar	2.0	Documentation of the Equity section
22-Mar	2.5	Discussion with T.Puglisi (Grace) regarding adjusting entries
22-Mar	1.0	Discussion with J.Mac (Grace) regarding inventory capitalization
22-Mar	1.5	Review and analysis of sales, general and administrative expenses pushdown schedule
23-Mar	1.0	Inventory Capitalization discussion with T.Puglisi (Grace)
23-Mar	1.1	Status Call with P.Katsiak (PwC)
23-Mar	1.0	Inventory Call with T.Puglisi, V.Leo, J.Mac (all Grace)
23-Mar	1.0	Status Meeting with T.Puglisi, V.Leo, J.Mac (all Grace)
23-Mar	2.0	Discussion with T.Puglisi (Grace) regarding necessary adjustments
23-Mar	0.5	Status discussion with J.Kunkel (PwC)

23-Mar	1.4	Discussion with J. Kunkel (PwC) and T. Puglisi (Grace) regarding rent expense
24-Mar	1.5	Discussion with T. Puglisi (Grace) and V. Leo (Grace) regarding long outstanding accounts receivables
24-Mar	2.5	Status Discussion with J. Mac (Grace)
24-Mar	1.5	Calculation of Inventory Capitalization and Inventory Markup
24-Mar	0.5	Status Discussion with J. Kunkel (PwC)
25-Mar	2.5	Status Discussion with P. Katsiak (PwC)
25-Mar	1.0	Review of Cash procedures performed
25-Mar	2.0	Review of accounts receivable procedures performed
25-Mar	1.0	Review of property plan and equipment procedures performed
25-Mar	0.8	Review of intercompany account procedures performed
28-Mar	0.3	Status Discussion with P. Katsiak (PwC)
28-Mar	2.0	Meeting with T. Puglisi (Grace) regarding Darex Puerto Rico Tax calculation
28-Mar	2.0	Documenting entity level controls for Darex Puerto Rico
28-Mar	0.2	Documentation of consideration of the need and timing of inventory observation
28-Mar	0.5	Adjustment recalculation for Inventory Capitalization and Markup
28-Mar	0.4	Documentation of understanding of inventory costing procedures
28-Mar	0.8	Documentation of the lower of cost of market considerations
28-Mar	0.7	Documenting of standard cost testing
28-Mar	0.4	Verifying intercompany accounts payable
28-Mar	0.7	Reviewing the testing of accruals
29-Mar	0.3	Status Discussion with P. Katsiak (PwC)
29-Mar	0.4	Following up on accruals - other liabilities
29-Mar	0.4	Following up on intercompany payables
29-Mar	0.4	Following up on property tax payables
29-Mar	1.5	Discussion with J. Bahorich (Grace) regarding Property tax payable
29-Mar	0.5	Discussion with J. McGee (Grace) regarding other liabilities
29-Mar	1.5	Completing Search for unrecorded liabilities
29-Mar	1.0	Discussion with T. Puglisi (Grace) regarding inventory adjustments
29-Mar	1.0	Discussion with K. Mitchell (Grace) regarding Property tax payable
29-Mar	1.0	Preparing Financial Reporting steps in database
30-Mar	1.5	Documentation of Property Tax Payable testing
30-Mar	1.0	Discussion with D. Collins (Grace) regarding Intercompany payables
30-Mar	0.7	Documentation of commission expense adjustment
30-Mar	1.0	Documentation of rent expense adjustment
30-Mar	0.9	Discussion with T. Puglisi (Grace) regarding rent expense
30-Mar	2.4	Documentation of preliminary analytics
30-Mar	0.5	Documentation of sales, general and admin expenses pushdown
31-Mar	2.0	Documentation of Cost of Sales analysis
31-Mar	2.5	Documentation of sales, general and admin expenses pushdown
31-Mar	1.0	Discussion with T. Puglisi (Grace) regarding audit status
31-Mar	2.5	Documentation of Dispenser Inventory
1-Apr	0.5	Documentation of Cost of Sales analysis
1-Apr	1.5	Documentation of Equity procedures

Total Grace Financial Statement Audit Charged Hours

147.6

W.R. Grace & Co.
Time Summary Report - Time Tracking
Month ended March 31 and April 30, 2011

Date	Hours	Description of Services Provided
FINANCIAL STATEMENT AUDIT TIME INCURRED		
Name: Jamie Kunkel		
2-Mar	1.9	Time spent working on Darex Cash testing.
2-Mar	0.6	Time spent researching about proper accounts receivable confirmation process for Darex who has had unsuccessfully accounts receivable confirmation efficiency in prior years.
2-Mar	1.9	Time spent working on the audit control tool for Darex, adding items not yet listed and trying to obtain some items from Blackline for those items obtained from blackline for Grace Audit.
2-Mar	0.9	Continued to work on Darex cash testing.
3-Mar	2.0	Time spent working updating the Darex audit control tool and pulling relevant support.
3-Mar	1.9	Time spent working on Darex planning steps for the audit engagement
3-Mar	0.7	Time spent working on creating the Darex cash confirmation based off last years and the up to date template for confirm
3-Mar	1.1	Time spent to select samples for Accounts Receivable testing for Darex.
3-Mar	1.4	Time spent to set up testing templates for Darex Accounts Receivable testing.
7-Mar	1.9	Time spent to perform analytical review procedures over the Darex.
7-Mar	1.1	Time spent working on Darex Accounts Receivable, based on the support provided.
7-Mar	1.4	Continued to work on Darex planning steps for the audit engagement
8-Mar	1.3	Time spent working on updating the Darex engagement letter with the new template.
8-Mar	1.1	Time spent working on setting up the accruals sample selections and the testing templates.
8-Mar	0.9	Time spent to evaluate grace's accounting policies for the various key testing processes.
8-Mar	1.4	Read the Darex 2010 Engagement letter and compare it with ART's, update any changes
9-Mar	0.5	Met with M. Lederer (PwC) to discuss cash testing approach for Darex
9-Mar	1.9	Time spent on Darex Cash Testing.
9-Mar	1.9	Time spent setting up Darex Leadsheets.
10-Mar	1.0	Discussion with M. Lederer (PwC) regarding Audit steps outstanding in Darex Puerto Rico audit
10-Mar	1.4	Worked on the new lease agreements for property, plant and equipment.
10-Mar	0.9	Selected samples for the first round of search for unrecorded liabilities.
10-Mar	1.9	Time spent working on the evaluation of Property, plant, and equipment impairment.
11-Mar	1.0	Discussion with M. Lederer (PwC) regarding fixed assets audit steps
11-Mar	1.1	Made selections for the second round for the search for unrecorded liabilities and set up the testing template
11-Mar	1.9	Time spent to perform Darex accruals testing.
11-Mar	1.7	Time spent testing additions for property plant and equipment.
11-Mar	0.6	Discussion with M. Lederer (PwC) regarding fixed assets depreciation
14-Mar	1.8	Time spent testing the accounts payable reconciliation for Darex.
14-Mar	1.6	Met with J. Mac (Grace) to go over various questions regarding accounts receivable, payable and equity
14-Mar	1.9	Began testing for the first round of the search for unrecorded liabilities.
14-Mar	1.3	Worked on inventory cut-off testing for inventory in.
15-Mar	1.0	Discussion with M. Lederer (PwC) regarding Accounts Payable Search

15-Mar	1.9	Worked on inventory cut-off testing for inventory out.
15-Mar	1.7	Performed testing and documenting the results from the second round of search for unrecorded liabilities
15-Mar	1.8	Worked on testing intercompany account balances
15-Mar	1.4	Time spent working on the testing of property tax payables.
16-Mar	0.9	Time spent obtaining independence confirmations from the Grace audit to be utilized in the Darex audit.
16-Mar	1.1	Time spent testing Darex sales cutoff
16-Mar	0.9	Discussion with M. Lederer (PwC) regarding Accounts receivable analytical
16-Mar	0.3	Discussion with M. Lederer (PwC) regarding Accounts payable reconciliation
17-Mar	1.9	Time spent reviewing bad debt write offs and following up with J Mac (Grace) about the process.
17-Mar	1.7	Time spent performing the substantive analytics for sales returns.
17-Mar	1.8	Time spent performing the substantive analytics for revenue.
17-Mar	0.3	Discussion with M. Lederer (PwC) regarding Search for unrecorded liabilities
17-Mar	0.7	Status meeting with M. Lederer (PwC)
18-Mar	1.9	Time spent working on the testing of depreciation and amortization
18-Mar	1.8	Time spent to complete the Depreciation substantive analytic testing.
21-Mar	1.1	Time spent updating the documentation for the assess allowance for doubtful accounts testing.
21-Mar	1.6	Time spent updating and documenting results of accruals testing based on follow up with J. Mac (Grace).
22-Mar	1.5	Time spent for follow up with J. McGee (Grace) about accounts receivable and accounts payable testing.
22-Mar	1.9	Time spent working on the accounts receivable reconciliation and documenting results.
22-Mar	1.3	Time spent for follow up with T. Puglisi (Grace) about Property Tax Payable testing.
23-Mar	1.9	Time spent setting up the equity rollforward for Darex.
23-Mar	1.6	Time spent testing and documenting dividends paid and payable.
23-Mar	1.9	Time spent testing the year end inventory rollforward.
23-Mar	1.1	Time spent verifying Darex's payable to Grace, and testing its reasonableness.
23-Mar	0.5	Status discussion with M. Lederer (PwC)
23-Mar	1.4	Discussion with M. Lederer (PwC) and T.Puglisi (Grace) regarding rent expense
24-Mar	1.6	Time spent selecting items from the disbursements listing for the third round of search for unrecorded liabilities testing to be performed and setting up the testing templates to document approach.
24-Mar	1.9	Time spent working on the substantive analytics for the commissions expense.
24-Mar	1.8	results.
24-Mar	0.5	Status Discussion with M. Lederer (PwC)
25-Mar	1.7	Time spent testing unfulfilled purchase commitments.
25-Mar	1.2	Time spent completing documentation of bank account confirmations step.
89.5		Total Grace Financial Statement Audit Charged Hours

W.R. Grace & Co.
 Time Summary Report - Time Tracking
 Month ended March 31 and April 30, 2011

Date	Hours	Description of Services Provided
FINANCIAL STATEMENT AUDIT TIME INCURRED		
Name: Jonathan Edelon		
3-Mar	0.5	Ran inventory report in SAP (accounting system) for Darex Inventory testing
7-Mar	0.4	Ran SAP (accounting system) reports for M. Lederer (PwC) for inventory testing.
9-Mar	1.7	Summarized the remaining Board of Directors' minutes for 2010.
10-Mar	0.8	Created and prepared Shared Equity Lead Schedule for Darex in database
10-Mar	0.7	Created and prepared Revenue Lead Schedule for Darex in database
10-Mar	0.8	Created and prepared Cost of Sales Lead Schedule for Darex in database
10-Mar	0.6	Created and prepared Operating Expenses Lead Schedule for Darex in database
10-Mar	0.7	Created and prepared Depreciation Expense Lead Schedule for Darex in database
		Total Grace Financial Statement Audit Charged Hours
		6.2